

**TABLE A-1A**  
**Personal Income Tax**  
**TAX RATES**  
**Taxable Years 1935 - 2010**

**MARRIED FILING JOINTLY and SURVIVING SPOUSE**

| <b>Tax Rate</b> | <b>1935-42<br/>Taxable Income*</b>             | <b>1943-48<sup>a</sup><br/>Taxable Income*</b>   | <b>1949-51<br/>Taxable Income*</b>            | <b>1952-58<sup>b</sup><br/>Taxable Income*</b>   | <b>1959-66<sup>c</sup><br/>Taxable Income*</b>   |
|-----------------|--|--|---|--|--|
| 1.0             | Up to \$ 5,000                                 | Up to \$ 10,000                                  | Up to \$ 5,000                                | Up to \$ 10,000                                  | Up to \$ 5,000                                   |
| 2.0             | 5,000 to 10,000                                | 10,000 to 15,000                                 | 5,000 to 10,000                               | 10,000 to 20,000                                 | 5,000 to 10,000                                  |
| 3.0             | 10,000 to 15,000                               | 15,000 to 20,000                                 | 10,000 to 15,000                              | 20,000 to 30,000                                 | 10,000 to 15,000                                 |
| 4.0             | 15,000 to 20,000                               | 20,000 to 25,000                                 | 15,000 to 20,000                              | 30,000 to 40,000                                 | 15,000 to 20,000                                 |
| 5.0             | 20,000 to 25,000                               | 25,000 to 30,000                                 | 20,000 to 25,000                              | 40,000 to 50,000                                 | 20,000 to 25,000                                 |
| 6.0             | 25,000 to 30,000                               | \$ 30,000 and over                               | \$ 25,000 and over                            | \$ 50,000 and over                               | 25,000 to 30,000                                 |
| 7.0             | 30,000 to 40,000                               |  |   |  | \$ 30,000 and over                               |
| 8.0             | 40,000 to 50,000                               |  |   |  |  |
| 9.0             | 50,000 to 60,000                               |  |   |  |  |
| 10.0            | 60,000 to 70,000                               |  |   |  |  |
| 11.0            | 70,000 to 80,000                               |  |   |  |  |
| 12.0            | 80,000 to 100,000                              |  |   |  |  |
| 13.0            | 100,000 to 150,000                             |  |   |  |  |
| 14.0            | 150,000 to 250,000                             |  |   |  |  |
| 15.0            | \$ 250,000 and over                            |  |   |  |  |
| <b>Tax Rate</b> | <b>1967-72<sup>d</sup><br/>Taxable Income*</b> | <b>1973-85<sup>e,g</sup><br/>Taxable Income*</b> | <b>1986<sup>g</sup><br/>Taxable Income*</b>   | <b>1987-90<sup>g,h</sup><br/>Taxable Income*</b> | <b>1991-92<sup>g,i</sup><br/>Taxable Income*</b> |
| 0.0             |  |  | Up to \$ 3,420                                |  |  |
| 1.0             | Up to \$ 4,000                                 | Up to \$ 4,000                                   | 3,420 to 10,420                               | Up to \$ 7,300                                   | Up to \$ 8,788                                   |
| 2.0             | 4,000 to 7,000                                 | 4,000 to 7,000                                   | 10,420 to 15,620                              | 7,300 to 17,300                                  | 8,788 to 20,828                                  |
| 3.0             | 7,000 to 10,000                                | 7,000 to 10,000                                  | 15,620 to 20,840                              |  |  |
| 4.0             | 10,000 to 13,000                               | 10,000 to 13,000                                 | 20,840 to 26,160                              | 17,300 to 27,300                                 | 20,828 to 32,870                                 |
| 5.0             | 13,000 to 16,000                               | 13,000 to 16,000                                 | 26,160 to 31,420                              |  |  |
| 6.0             | 16,000 to 19,000                               | 16,000 to 19,000                                 | 31,420 to 36,660                              | 27,300 to 37,900                                 | 32,870 to 45,632                                 |
| 7.0             | 19,000 to 22,000                               | 19,000 to 22,000                                 | 36,660 to 41,860                              |  |  |
| 8.0             | 22,000 to 25,000                               | 22,000 to 25,000                                 | 41,860 to 47,120                              | 37,900 to 47,900                                 | 45,632 to 57,670                                 |
| 9.0             | 25,000 to 28,000                               | 25,000 to 28,000                                 | 47,120 to 52,360                              |  |  |
| 9.3             |  |  |   | \$ 47,900 and over                               | 57,670 to 200,000                                |
| 10.0            | \$ 28,000 and over                             | 28,000 to 31,000                                 | 52,360 to 57,580                              |  | 200,000 to 400,000                               |
| 11.0            |  | \$ 31,000 and over                               | \$ 57,580 and over                            |  | \$ 400,000 and over                              |
| <b>Tax Rate</b> | <b>1993<sup>g,j</sup><br/>Taxable Income*</b>  | <b>1994<sup>g,j</sup><br/>Taxable Income*</b>    | <b>1995<sup>g,j</sup><br/>Taxable Income*</b> | <b>1996<sup>g,j</sup><br/>Taxable Income*</b>    | <b>1997<sup>g,j</sup><br/>Taxable Income*</b>    |
| 1.0             | Up to \$ 9,332                                 | Up to \$ 9,444                                   | Up to \$ 9,662                                | Up to \$ 9,816                                   | Up to \$ 10,032                                  |
| 2.0             | 9,332 to 22,118                                | 9,444 to 22,384                                  | 9,662 to 22,898                               | 9,816 to 23,264                                  | 10,032 to 23,776                                 |
| 4.0             | 22,118 to 34,906                               | 22,384 to 35,324                                 | 22,898 to 36,136                              | 23,264 to 36,714                                 | 23,776 to 37,522                                 |
| 6.0             | 34,906 to 48,456                               | 35,324 to 49,038                                 | 36,136 to 50,166                              | 36,714 to 50,968                                 | 37,522 to 52,090                                 |
| 8.0             | 48,456 to 61,240                               | 49,038 to 61,974                                 | 50,166 to 63,400                              | 50,968 to 64,414                                 | 52,090 to 65,832                                 |
| 9.3             | 61,240 to 212,380                              | 61,974 to 214,928                                | 63,400 to 219,872                             | \$ 64,414 and over                               | \$ 65,832 and over                               |
| 10.0            | 212,380 to 424,760                             | 214,928 to 429,858                               | 219,872 to 439,744                            |  |  |
| 11.0            | \$ 424,760 and over                            | \$ 429,858 and over                              | \$ 439,744 and over                           |  |  |
| <b>Tax Rate</b> | <b>1998<sup>g,j</sup><br/>Taxable Income*</b>  | <b>1999<sup>g,j</sup><br/>Taxable Income*</b>    | <b>2000<sup>g,j</sup><br/>Taxable Income*</b> | <b>2001<sup>g,j</sup><br/>Taxable Income*</b>    | <b>2002<sup>g,j</sup><br/>Taxable Income*</b>    |
| 1.0             | Up to \$ 10,262                                | Up to \$ 10,528                                  | Up to \$ 10,918                               | Up to \$ 11,496                                  | Up to \$ 11,668                                  |
| 2.0             | 10,262 to 24,322                               | 10,528 to 24,954                                 | 10,918 to 25,878                              | 11,496 to 27,250                                 | 11,668 to 27,658                                 |
| 4.0             | 24,322 to 38,386                               | 24,954 to 39,384                                 | 25,878 to 40,842                              | 27,250 to 43,006                                 | 27,658 to 43,652                                 |
| 6.0             | 38,386 to 53,288                               | 39,384 to 54,674                                 | 40,842 to 56,696                              | 43,006 to 59,700                                 | 43,652 to 60,596                                 |
| 8.0             | 53,288 to 67,346                               | 54,674 to 69,096                                 | 56,696 to 71,652                              | 59,700 to 75,450                                 | 60,596 to 76,582                                 |
| 9.3             | \$ 67,346 and over                             | \$ 69,096 and over                               | \$ 71,652 and over                            | \$ 75,450 and over                               | \$ 76,582 and over                               |
| <b>Tax Rate</b> | <b>2003<sup>g,j</sup><br/>Taxable Income*</b>  | <b>2004<sup>g,j</sup><br/>Taxable Income*</b>    | <b>2005<sup>g,j</sup><br/>Taxable Income*</b> | <b>2006<sup>g,j</sup><br/>Taxable Income*</b>    | <b>2007<sup>g,j</sup><br/>Taxable Income*</b>    |
| 1.0             | Up to \$ 11,924                                | Up to \$ 12,294                                  | Up to \$ 12,638                               | Up to \$ 13,244                                  | Up to \$ 13,654                                  |
| 2.0             | 11,924 to 28,266                               | 12,294 to 29,142                                 | 12,638 to 29,958                              | 13,244 to 31,963                                 | 13,654 to 32,370                                 |
| 4.0             | 28,266 to 44,612                               | 29,142 to 45,994                                 | 29,958 to 47,282                              | 31,963 to 49,552                                 | 32,370 to 51,088                                 |
| 6.0             | 44,612 to 61,930                               | 45,994 to 63,850                                 | 47,282 to 65,638                              | 49,552 to 68,788                                 | 51,088 to 70,920                                 |
| 8.0             | 61,930 to 78,266                               | 63,850 to 80,692                                 | 65,638 to 82,952                              | 68,788 to 86,934                                 | 70,920 to 89,628                                 |
| 9.3             | \$ 78,266 and over                             | \$ 80,692 and over                               | 82,952 to 999,999                             | 86,934 to 999,999                                | 89,628 to 999,999                                |
| 10.3            |  |  | \$ 1,000,000 and over                         | \$ 1,000,000 and over                            | \$ 1,000,000 and over                            |
| <b>Tax Rate</b> | <b>2008<sup>g,j</sup><br/>Taxable Income*</b>  | <b>2009<sup>g,j</sup></b>                        |   | <b>2010<sup>g,j</sup></b>                        |  |
|                 | <b>Taxable Income*</b>                         | <b>Tax Rate</b>                                  | <b>Taxable Income*</b>                        | <b>Tax Rate</b>                                  | <b>Taxable Income*</b>                           |
| 1.0             | Up to \$ 14,336                                | 1.25   | Up to \$ 14,120                               | 1.25   | Up to \$ 14,248                                  |
| 2.0             | 14,336 to 33,988                               | 2.25   | 14,120 to 33,478                              | 2.25   | 14,248 to 33,780                                 |
| 4.0             | 33,988 to 53,642                               | 4.25   | 33,478 to 52,838                              | 4.25   | 33,780 to 53,314                                 |
| 6.0             | 53,642 to 74,466                               | 6.25   | 52,838 to 73,350                              | 6.25   | 53,314 to 74,010                                 |
| 8.0             | 74,466 to 94,110                               | 8.25   | 73,350 to 92,698                              | 8.25   | 74,010 to 93,532                                 |
| 9.3             | 94,110 to 999,999                              | 9.55   | 92,698 to 999,999                             | 9.55   | 93,532 to 999,999                                |
| 10.3            | \$ 1,000,000 and over                          | 10.55  | \$ 1,000,000 and over                         | 10.55  | \$ 1,000,000 and over                            |

Footnotes follow this section.